

House File 478

S-3364

1 Amend House File 478, as amended, passed, and reprinted by
2 the House, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

5 <Section 1. Section 331.559, subsection 20, Code 2017, is
6 amended to read as follows:

7 20. Apportion and collect the costs assessed by the district
8 court against the board of review or any taxing ~~body~~ district
9 resulting from an appeal of property assessments as provided
10 in [section 441.40](#).

11 Sec. 2. Section 428.4, subsection 1, Code 2017, is amended
12 to read as follows:

13 1. Property shall be assessed for taxation each year.
14 Real estate shall be listed and assessed in 1981 and every
15 two years thereafter. The assessment of real estate shall
16 be the value of the real estate as of January 1 of the year
17 of the assessment. The year 1981 and each odd-numbered year
18 thereafter shall be a reassessment year. In any year, after
19 the year in which an assessment has been made of all the real
20 estate in an assessing jurisdiction, the assessor shall value
21 and assess or revalue and reassess, as the case may require,
22 any real estate that the assessor finds was incorrectly valued
23 or assessed, or was not listed, valued, and assessed, in the
24 assessment year immediately preceding, also any real estate
25 the assessor finds has changed in value subsequent to January
26 1 of the preceding real estate assessment year. However, a
27 percentage increase on a class of property shall not be made
28 in a year not subject to an equalization order unless ordered
29 by the department of revenue. The assessor shall determine
30 the actual value and compute the taxable value thereof as of
31 January 1 of the year of the revaluation and reassessment. The
32 assessment shall be completed as specified in [section 441.28](#),
33 but no reduction or increase in actual value shall be made for
34 prior years. If an assessor makes a change in the valuation
35 of the real estate as provided for, [sections 441.23](#), [441.37](#),

1 441.37A, 441.37B, and 441.38, and ~~441.39~~ apply.

2 Sec. 3. Section 441.5, subsection 3, Code 2017, is amended
3 to read as follows:

4 3. Only individuals who possess a high school diploma
5 or its equivalent and who have completed the preliminary
6 education requirements established under subsection 3A are
7 eligible to take the examination. A person desiring to take
8 the examination shall complete an application prior to the
9 administration of the examination. Evidence of successful
10 completion of the preliminary education requirements under
11 subsection 3A shall be included with the application.

12 Sec. 4. Section 441.5, Code 2017, is amended by adding the
13 following new subsection:

14 NEW SUBSECTION. 3A. The director of revenue shall
15 prescribe by rule preliminary education requirements, including
16 a preliminary course of study, that each individual must
17 successfully complete in order to be eligible to take the
18 examination. The course of study prescribed by the director of
19 revenue may include those subjects covered by the examination
20 and listed under subsection 2 and any other subjects or
21 courses the director of revenue deems relevant, including those
22 courses offered and standards established by the international
23 association of assessing officers.

24 Sec. 5. Section 441.9, Code 2017, is amended to read as
25 follows:

26 **441.9 Removal of assessor.**

27 The assessor may be removed by a majority vote of the
28 conference board, after charges of misconduct, nonfeasance,
29 malfeasance, or misfeasance in office shall have been
30 substantiated at a public hearing, if same is demanded by the
31 assessor by written notice served upon the chairperson of the
32 conference board. For purposes of this section, "misconduct"
33 includes but is not limited to knowingly engaging in assessment
34 methods, practices, or conduct that contravene any applicable
35 law, administrative rule, or order of any court or other

1 government authority.

2 Sec. 6. Section 441.10, Code 2017, is amended by adding the
3 following new subsection:

4 NEW SUBSECTION. 1A. The director of revenue shall prescribe
5 by rule deputy assessor preliminary education requirements,
6 including a preliminary course of study, that each individual
7 must successfully complete in order to be eligible to take the
8 deputy assessor examination. The course of study prescribed by
9 the director of revenue may include those subjects covered by
10 the examination and any other subjects or courses the director
11 of revenue deems relevant, including those courses offered
12 and standards established by the international association
13 of assessing officers. Evidence of successful completion of
14 the deputy assessor preliminary education requirements shall
15 be included with the application to take the deputy assessor
16 examination.

17 Sec. 7. Section 441.19, subsection 1, paragraph a, Code
18 2017, is amended to read as follows:

19 a. Supplemental and optional to the procedure for the
20 assessment of property by the assessor as provided in this
21 chapter, the assessor may require from all persons required
22 to list their property for taxation as provided by sections
23 428.1 and 428.2, a supplemental return to be prescribed by
24 the director of revenue upon which the person shall list
25 the person's property. The supplemental return shall be in
26 substantially the same form as now prescribed by law for
27 the assessment rolls used in the listing of property by the
28 assessors. However, for assessment years beginning on or after
29 January 1, 2018, and unless otherwise required for property
30 valued by the department of revenue pursuant to chapters 428,
31 433, 437, and 438, a supplemental return shall not request,
32 and a person shall not be otherwise required to provide to the
33 assessor for property assessment purposes, sales or receipts
34 data, expense data, balance sheets, bank account information,
35 or other data related to the financial condition of a business

1 operating in whole or in part on the property if the property
2 is both classified as commercial or industrial property and
3 owned and used by the owner of the business. Every person
4 required to list property for taxation shall make a complete
5 listing of the property upon supplemental forms and return the
6 listing to the assessor as promptly as possible. The return
7 shall be verified over the signature of the person making the
8 return and [section 441.25](#) applies to any person making such
9 a return. The assessor shall make supplemental return forms
10 available as soon as practicable after the first day of January
11 of each year. The assessor shall make supplemental return
12 forms available to the taxpayer by mail, or at a designated
13 place within the taxing district.

14 Sec. 8. Section 441.21, subsection 2, Code 2017, is amended
15 to read as follows:

16 2. In the event market value of the property being assessed
17 cannot be readily established in the foregoing manner, then
18 the assessor may determine the value of the property using the
19 other uniform and recognized appraisal methods including its
20 productive and earning capacity, if any, industrial conditions,
21 its cost, physical and functional depreciation and obsolescence
22 and replacement cost, and all other factors which would assist
23 in determining the fair and reasonable market value of the
24 property but the actual value shall not be determined by use
25 of only one such factor. The following shall not be taken into
26 consideration: Special value or use value of the property to
27 its present owner, and the goodwill or value of a business
28 which uses the property as distinguished from the value of
29 the property as property. In addition, for assessment years
30 beginning on or after January 1, 2018, and unless otherwise
31 required for property valued by the department of revenue
32 pursuant to chapters 428, 433, 437, and 438, the assessor
33 shall not take into consideration and shall not request from
34 any person sales or receipts data, expense data, balance
35 sheets, bank account information, or other data related to

1 the financial condition of a business operating in whole or
2 in part on the property if the property is both classified as
3 commercial or industrial property and owned and used by the
4 owner of the business. However, in assessing property that
5 is rented or leased to low-income individuals and families
6 as authorized by section 42 of the Internal Revenue Code,
7 as amended, and which section limits the amount that the
8 individual or family pays for the rental or lease of units
9 in the property, the assessor shall, unless the owner elects
10 to withdraw the property from the assessment procedures for
11 section 42 property, use the productive and earning capacity
12 from the actual rents received as a method of appraisal and
13 shall take into account the extent to which that use and
14 limitation reduces the market value of the property. The
15 assessor shall not consider any tax credit equity or other
16 subsidized financing as income provided to the property in
17 determining the assessed value. The property owner shall
18 notify the assessor when property is withdrawn from section 42
19 eligibility under the Internal Revenue Code or if the owner
20 elects to withdraw the property from the assessment procedures
21 for section 42 property under [this subsection](#). The property
22 shall not be subject to section 42 assessment procedures
23 for the assessment year for which section 42 eligibility is
24 withdrawn or an election is made. This notification must
25 be provided to the assessor no later than March 1 of the
26 assessment year or the owner will be subject to a penalty of
27 five hundred dollars for that assessment year. The penalty
28 shall be collected at the same time and in the same manner
29 as regular property taxes. An election to withdraw from the
30 assessment procedures for section 42 property is irrevocable.
31 Property that is withdrawn from the assessment procedures
32 for section 42 property shall be classified and assessed as
33 multiresidential property unless the property otherwise fails
34 to meet the requirements of [section 441.21, subsection 13](#).
35 Upon adoption of uniform rules by the department of revenue

1 or succeeding authority covering assessments and valuations
2 of such properties, the valuation on such properties shall be
3 determined in accordance with such rules and in accordance with
4 forms and guidelines contained in the real property appraisal
5 manual prepared by the department as updated from time to time
6 for assessment purposes to assure uniformity, but such rules,
7 forms, and guidelines shall not be inconsistent with or change
8 the foregoing means of determining the actual, market, taxable
9 and assessed values.

10 Sec. 9. Section 441.21, subsection 3, paragraph b, Code
11 2017, is amended to read as follows:

12 b. (1) The For assessment years beginning before January
13 1, 2018, the burden of proof shall be upon any complainant
14 attacking such valuation as excessive, inadequate, inequitable,
15 or capricious; however. However, in protest or appeal
16 proceedings when the complainant offers competent evidence by
17 at least two disinterested witnesses that the market value of
18 the property is less than the market value determined by the
19 assessor, the burden of proof thereafter shall be upon the
20 officials or persons seeking to uphold such valuation to be
21 assessed.

22 (2) For assessment years beginning on or after January
23 1, 2018, the burden of proof shall be upon any complainant
24 attacking such valuation as excessive, inadequate, inequitable,
25 or capricious. However, in protest or appeal proceedings when
26 the complainant offers competent evidence that the market value
27 of the property is different than the market value determined
28 by the assessor, the burden of proof thereafter shall be upon
29 the officials or persons seeking to uphold such valuation to
30 be assessed.

31 (3) If the classification of a property has been previously
32 adjudicated by the property assessment appeal board or a
33 court as part of an appeal under this chapter, there is a
34 presumption that the classification of the property has not
35 changed for each of the four subsequent assessment years,

1 unless a subsequent such adjudication of the classification of
2 the property has occurred, and the burden of demonstrating a
3 change in use shall be upon the person asserting a change to
4 the property's classification.

5 Sec. 10. Section 441.30, subsections 1 and 2, Code 2017, are
6 amended to read as follows:

7 1. Any property owner or aggrieved taxpayer who is
8 dissatisfied with the owner's or taxpayer's assessment may
9 contact the assessor by telephone or in writing by paper
10 or electronic medium on or after April 2, to and including
11 April 25, of the year of the assessment to inquire about the
12 specifics and accuracy of the assessment. Such an inquiry may
13 also include a request for an informal review of the assessment
14 by the assessor under one or more of the grounds for protest
15 authorized under [section 441.37](#) ~~for the same assessment year.~~

16 2. In response to an inquiry under [subsection 1](#), if the
17 assessor, following an informal review, determines that the
18 assessment was incorrect under one or more of the grounds for
19 protest authorized under [section 441.37](#) ~~for the same assessment~~
20 ~~year~~, the assessor may, on or before April 25, recommend that
21 the property owner or aggrieved taxpayer file a protest with
22 the local board of review and may file a recommendation with
23 the local board of review related to the informal review, or
24 may enter into a signed written agreement with the property
25 owner or aggrieved taxpayer authorizing the assessor to correct
26 or modify the assessment according to the agreement of the
27 parties.

28 Sec. 11. Section 441.37, subsection 1, paragraph a,
29 unnumbered paragraph 1, Code 2017, is amended to read as
30 follows:

31 Any property owner or aggrieved taxpayer who is dissatisfied
32 with the owner's or taxpayer's assessment may file a protest
33 against such assessment with the board of review on or
34 after April 2, to and including April 30, of the year of the
35 assessment. In any county which has been declared to be a

1 disaster area by proper federal authorities after March 1 and
2 prior to May 20 of said year of assessment, the board of review
3 shall be authorized to remain in session until June 15 and the
4 time for filing a protest shall be extended to and include the
5 period from May 25 to June 5 of such year. The protest shall
6 be in writing on forms prescribed by the director of revenue
7 and, except as provided in subsection 3, signed by the one
8 protesting or by the protester's duly authorized agent. The
9 taxpayer may have an oral hearing on the protest if the request
10 for the oral hearing is made in writing at the time of filing
11 the protest. The protest must be confined to one or more of the
12 following grounds:

13 Sec. 12. Section 441.37, subsection 1, paragraph a,
14 subparagraph (1), Code 2017, is amended to read as follows:

15 ~~(1) For odd-numbered assessment years and for even-numbered~~
16 ~~assessment years for property that was reassessed in such~~
17 ~~even-numbered assessment year.~~

18 (a) (1) That said assessment is not equitable as compared
19 with assessments of other like property in the taxing district.
20 ~~When this ground is relied upon as the basis of a protest the~~
21 ~~legal description and assessments of a representative number of~~
22 ~~comparable properties, as described by the aggrieved taxpayer~~
23 ~~shall be listed on the protest, otherwise said protest shall~~
24 ~~not be considered on this ground.~~

25 (b) (2) That the property is assessed for more than the
26 value authorized by law. ~~When this ground is relied upon, the~~
27 ~~protesting party shall state the specific amount which the~~
28 ~~protesting party believes the property to be overassessed, and~~
29 ~~the amount which the party considers to be its actual value and~~
30 ~~fair assessment.~~

31 (c) (3) That the property is not assessable, is exempt
32 from taxes, or is misclassified and ~~stating the reasons for the~~
33 ~~protest.~~

34 (d) (4) That there is an error in the assessment and ~~state~~
35 ~~the specific alleged error. When this ground is relied upon,~~

1 ~~the error may include but is not limited to listing errors,~~
2 ~~clerical or mathematical errors, or other errors that result~~
3 ~~in an error in the assessment.~~

4 (e) (5) That there is fraud or misconduct in the assessment
5 which shall be specifically stated. For purposes of this
6 section, "misconduct" means the same as defined in section
7 441.9. If the local board of review, property assessment
8 appeal board, or district court decides in favor of the
9 property owner or aggrieved taxpayer and finds that there was
10 fraud or misconduct in the assessment, the property owner's or
11 aggrieved taxpayer's reasonable costs incurred in bringing the
12 protest or appeal shall be paid from the assessment expense
13 fund under section 441.16. For purposes of this section, costs
14 include but are not limited to legal fees, appraisal fees, and
15 witness fees.

16 Sec. 13. Section 441.37, subsection 1, paragraph a,
17 subparagraph (2), Code 2017, is amended by striking the
18 subparagraph.

19 Sec. 14. Section 441.37A, subsection 1, Code 2017, is
20 amended to read as follows:

21 1. a. ~~For the assessment year beginning January 1, 2007,~~
22 ~~and all subsequent assessment years beginning before January 1,~~
23 ~~2021, appeals Appeals may be taken from the action of the board~~
24 ~~of review with reference to protests of assessment, valuation,~~
25 ~~or application of an equalization order to the property~~
26 ~~assessment appeal board created in [section 421.1A](#). However, a~~
27 ~~property owner or aggrieved taxpayer or an appellant described~~
28 ~~in [section 441.42](#) may bypass the property assessment appeal~~
29 ~~board and appeal the decision of the local board of review to~~
30 ~~the district court pursuant to [section 441.38](#).~~

31 b. For an appeal to the property assessment appeal board to
32 be valid, ~~written notice must be filed by the party appealing~~
33 ~~the decision with the secretary of the property assessment~~
34 ~~appeal board~~ a party must file an appeal with the board within
35 twenty days after the date of adjournment of the local board

1 of review or May 31, whichever is later. The ~~written notice of~~
2 appeal shall include a ~~petition setting forth~~ the basis of the
3 appeal and the relief sought. ~~No new~~ New grounds in addition
4 to those set out in the protest to the local board of review,
5 as provided in [section 441.37](#) ~~can,~~ may be pleaded, but and
6 additional evidence to sustain those grounds set out in the
7 protest to the local board of review may be introduced. The
8 assessor shall have the same right to appeal to the assessment
9 appeal board as an individual taxpayer, public body, or other
10 public officer as provided in [section 441.42](#). An appeal to the
11 board is a contested case under [chapter 17A](#).

12 *c.* Filing of the ~~written notice of appeal and petition~~
13 with the ~~secretary of the~~ property assessment appeal board
14 shall preserve all rights of appeal of the appellant, except as
15 otherwise provided in [subsection 2](#). ~~A copy of the appellant's~~
16 ~~written notice of appeal and petition shall be mailed by the~~
17 ~~secretary of the property assessment appeal board to the local~~
18 ~~board of review whose decision is being appealed.~~

19 *d.* ~~In all cases where a change in assessed valuation of one~~
20 ~~hundred thousand dollars or more is petitioned for, the local~~
21 ~~board of review shall mail a copy of the written notice of~~
22 ~~appeal and petition to all affected taxing districts as shown~~
23 ~~on the last available tax list. A copy of the appellant's~~
24 ~~appeal shall be sent by the property assessment appeal board to~~
25 ~~the local board of review whose decision is being appealed.~~

26 *e.* The property assessment appeal board may, by rule,
27 provide for the filing of a ~~notice of appeal and petition with~~
28 ~~the secretary of the board~~ an appeal by electronic means. All
29 requirements of [this section](#) for an appeal to the board shall
30 apply to an appeal filed electronically.

31 Sec. 15. Section 441.37A, subsection 2, paragraph b, Code
32 2017, is amended to read as follows:

33 *b.* Each appeal may be considered by one or more members of
34 the board, and the chairperson of the board may assign members
35 to consider appeals. If a hearing is requested, it shall be

1 open to the public and shall be conducted in accordance with
2 the rules of practice and procedure adopted by the board. The
3 board may provide by rule for participation in such hearings
4 by telephone or other means of electronic communication.
5 However, any deliberation of the board or of board members
6 considering the appeal in reaching a decision on any appeal
7 shall be confidential. Any deliberation of the board or of
8 board members to rule on procedural motions in a pending appeal
9 or to deliberate on the decision to be reached in an appeal
10 is exempt from the provisions of [chapter 21](#). The property
11 assessment appeal board or any member of the board considering
12 the appeal may require the production of any books, records,
13 papers, or documents as evidence in any matter pending before
14 the board that may be material, relevant, or necessary for the
15 making of a just decision. Any books, records, papers, or
16 documents produced as evidence shall become part of the record
17 of the appeal. Any testimony given relating to the appeal
18 shall be ~~transcribed~~ electronically recorded and made a part of
19 the record of the appeal.

20 Sec. 16. Section 441.37A, subsection 3, Code 2017, is
21 amended to read as follows:

22 3. a. The burden of proof for all appeals before the
23 board shall be as stated in [section 441.21, subsection 3](#). The
24 board members considering the appeal shall determine anew all
25 questions arising before the local board of review ~~which~~ that
26 relate to the liability of the property to assessment or the
27 amount ~~thereof~~ of the assessment. All of the evidence shall
28 be considered and there shall be no presumption as to the
29 correctness of the valuation of assessment appealed from. The
30 ~~property assessment appeal board shall issue a decision in each~~
31 ~~appeal filed with the board~~. If the appeal is considered by
32 less than the full membership of the board, the determination
33 made by such members shall be forwarded to the full board
34 for approval, rejection, or modification. If the initial
35 determination is rejected by the board, it shall be returned

1 for reconsideration to the board members making the initial
2 determination. ~~Any deliberation of the board regarding an~~
3 ~~initial determination shall be confidential.~~

4 *b.* The decision of the board shall be considered the final
5 agency action ~~for purposes of further appeal,~~ and is subject
6 to judicial review as provided in section 441.37B, except as
7 otherwise provided in section 441.49. ~~The decision shall be~~
8 ~~final unless appealed to district court as provided in section~~
9 ~~441.38.~~ A decision of the board modifying an assessment shall
10 be sent to the county auditor and the assessor, who shall
11 correct the assessment books accordingly. An appeal of the
12 board's decision under section 441.37B shall not itself stay
13 execution or enforcement of the board's decision.

14 *c.* The levy of taxes on any assessment appealed to the board
15 shall not be delayed by any proceeding before the board, and
16 if the assessment appealed from is reduced by the decision of
17 the board, any taxes levied upon that portion of the assessment
18 reduced shall be abated or, if already paid, shall, by order
19 of the board, be refunded or credited against future property
20 taxes levied against the property at the option of the property
21 owner or aggrieved taxpayer.

22 *d.* If the subject of an appeal is the application of an
23 equalization order, the property assessment appeal board shall
24 not order a reduction in assessment greater than the amount
25 that the assessment was increased due to application of the
26 equalization order.

27 *e.* Each party to the appeal shall be responsible for the
28 costs of the appeal incurred by that party.

29 **Sec. 17. NEW SECTION. 441.37B Appeal to district court from**
30 **property assessment appeal board.**

31 1. A party who is aggrieved or adversely affected by a
32 final action of the property assessment appeal board may seek
33 judicial review of the action as provided in chapter 17A.
34 Notwithstanding section 17A.19, subsection 2, a petition for
35 judicial review of the action of the property assessment appeal

1 board shall be filed in the district court of the county where
2 the property that is subject to the appeal is located.

3 2. Notwithstanding any provision of chapter 17A to the
4 contrary, for appeals taken from the property assessment appeal
5 board to district court, new grounds in addition to those set
6 out in the appeal to the property assessment appeal board shall
7 not be pleaded.

8 3. Notwithstanding any provision of chapter 17A to the
9 contrary, additional evidence to sustain those grounds set out
10 in the appeal to the property assessment appeal board may not
11 be introduced in an appeal to the district court.

12 4. A decision of the district court modifying an assessment
13 shall be sent to the county auditor and the assessor, who shall
14 correct the assessment books accordingly.

15 Sec. 18. Section 441.38, Code 2017, is amended to read as
16 follows:

17 **441.38 Appeal to district court from local board of review.**

18 1. Appeals may be taken from the action of the local board
19 of review with reference to protests of assessment, to the
20 district court of the county in which the board holds its
21 sessions within twenty days after ~~its~~ the board's adjournment
22 or May 31, whichever date is later. ~~Appeals may be taken from~~
23 ~~the action of the property assessment appeal board to the~~
24 ~~district court of the county where the property which is the~~
25 ~~subject of the appeal is located within twenty days after the~~
26 ~~letter of disposition of the appeal by the property assessment~~
27 ~~appeal board is postmarked to the appellant. No new grounds~~
28 ~~in addition to those set out in the protest to the local board~~
29 ~~of review as provided in section 441.37, or in addition to~~
30 ~~those set out in the appeal to the property assessment appeal~~
31 ~~board, if applicable, can be pleaded. For appeals taken from~~
32 ~~the local board of review directly to district court, new~~
33 ~~grounds in addition to those set out in the protest to the~~
34 ~~local board of review, as provided in section 441.37, may be~~
35 ~~pleaded. Additional~~ For appeals taken from the local board

1 of review directly to district court, additional evidence to
2 sustain those grounds set out in the protest to the local board
3 of review may be introduced in an appeal from the local board
4 ~~of review to the district court. However, no new evidence to~~
5 ~~sustain those grounds may be introduced in an appeal from the~~
6 ~~property assessment appeal board to the district court. The~~
7 assessor shall have the same right to appeal and in the same
8 manner as an individual taxpayer, public body, or other public
9 officer as provided in [section 441.42](#). Appeals shall be taken
10 by filing a written notice of appeal with the clerk of district
11 court. Filing of the written notice of appeal shall preserve
12 all rights of appeal of the appellant.

13 2. ~~If the appeal to district court is taken from the action~~
14 ~~of the local board of review, notice~~ Notice of appeal shall
15 be served as an original notice on the chairperson, presiding
16 officer, or clerk of the board of review after the filing of
17 notice under [subsection 1](#) with the clerk of district court. ~~If~~
18 ~~the appeal to district court is taken from the action of the~~
19 ~~property assessment appeal board, notice of appeal shall be~~
20 ~~served as an original notice on the secretary of the property~~
21 ~~assessment appeal board after the filing of notice under~~
22 ~~[subsection 1](#) with the clerk of district court.~~

23 3. The court shall hear the appeal in equity and determine
24 anew all questions arising before the board of review that
25 relate to the liability of the property to assessment or
26 the amount of the assessment. The court shall consider all
27 of the evidence and there shall be no presumption as to the
28 correctness of the valuation or assessment appealed from. The
29 court's decision shall be certified by the clerk of the court
30 to the county auditor and the assessor, who shall correct the
31 assessment books accordingly.

32 Sec. 19. Section 441.39, Code 2017, is amended by striking
33 the section and inserting in lieu thereof the following:

34 **441.39 Notice of assessment protests and appeals to taxing**
35 **districts.**

1 1. If a property owner or aggrieved taxpayer appeals a
2 decision of the board of review to the property assessment
3 appeal board or to district court and requests an adjustment in
4 valuation of one hundred thousand dollars or more, the assessor
5 shall notify all affected taxing districts as shown on the last
6 available tax list.

7 2. In addition to any other requirement for providing
8 of notice, if a property owner or aggrieved taxpayer files
9 a protest against the assessment of property valued by the
10 assessor at five million dollars or more or files an appeal
11 to the property assessment appeal board or the district court
12 with regard to such property, the assessor shall provide notice
13 to the school district in which such property is located
14 within ten days of the filing of the protest or the appeal, as
15 applicable.

16 Sec. 20. Section 441.40, Code 2017, is amended to read as
17 follows:

18 **441.40 Costs, fees, and expenses apportioned.**

19 The clerk of the court shall likewise certify to the county
20 treasurer the costs assessed by the court on any appeal from a
21 board of review to the district court, in all cases where ~~said~~
22 the costs are taxed against the board of review or any taxing
23 ~~body~~ district. Thereupon the county treasurer shall compute
24 and apportion the ~~said~~ costs between the various taxing ~~bodies~~
25 districts participating in the proceeds of the collection of
26 the taxes involved in any such appeal, and ~~said~~ the treasurer
27 shall so compute and apportion the various amounts which ~~said~~
28 the taxing ~~bodies~~ districts are required to pay in proportion
29 to the amount of taxes each of ~~said~~ the taxing ~~bodies~~ districts
30 is entitled to receive from the whole amount of taxes involved
31 in each of such appeals. The ~~said~~ county treasurer shall
32 deduct from the proceeds of all general taxes collected the
33 amount of costs so computed and apportioned by the treasurer
34 from the moneys due to each taxing ~~body~~ district from general
35 taxes collected. The amount ~~so~~ deducted shall be certified to

1 each taxing ~~body~~ district in lieu of moneys collected. ~~Said~~
2 The county treasurer shall pay to the clerk of the district
3 court the amount of ~~said~~ the costs so computed, apportioned,
4 and collected by the treasurer in all cases now on file or
5 hereafter filed in which ~~said~~ the costs have not been paid.

6 Sec. 21. Section 441.41, Code 2017, is amended to read as
7 follows:

8 **441.41 Legal counsel.**

9 In the case of cities having an assessor, the city legal
10 department shall represent the assessor and board of review
11 in all litigation dealing with assessments. In the case of
12 counties, the county attorney shall represent the assessor and
13 board of review in all litigation dealing with assessments.
14 Any taxing ~~body~~ district interested in the taxes received from
15 such assessments may be represented by an attorney and shall
16 be required to appear by attorney upon written request of the
17 assessor to the presiding officer of any such taxing ~~body~~
18 district. The conference board may employ special counsel to
19 assist the city legal department or county attorney as the case
20 may be.

21 Sec. 22. Section 441.44, Code 2017, is amended to read as
22 follows:

23 **441.44 Notice of voluntary settlement.**

24 1. The property assessment appeal board may adopt rules
25 establishing requirements for notices of voluntary settlements
26 in appeals before the board to be served upon affected taxing
27 districts.

28 2. No A voluntary court settlement of an assessment appeal
29 shall not be valid unless written notice ~~thereof~~ of the
30 settlement shall first be served upon each of the affected
31 ~~taxing bodies interested in the taxes derived from such~~
32 assessment districts.

33 Sec. 23. Section 443.11, Code 2017, is amended to read as
34 follows:

35 **443.11 Procedure on appeal.**

1 The appeal provided for in [section 443.8](#) shall be taken
2 within ten days from the time of the final action of the
3 assessor or auditor, by a written notice to that effect to the
4 assessor or auditor, and served as an original notice. The
5 court on appeal shall hear and determine the rights of the
6 parties in the same manner as appeals from the board of review,
7 as prescribed in [sections ~~441.39~~ 441.38](#) and [441.43](#).

8 Sec. 24. Section 602.8102, subsection 61, Code 2017, is
9 amended to read as follows:

10 61. Certify the final decision of the district court
11 in an appeal of the tax assessments as provided in section
12 ~~441.39~~ [441.37B](#) or [441.38](#). Costs of the appeal to be assessed
13 against the board of review or a taxing ~~body~~ district shall be
14 certified to the treasurer as provided in [section 441.40](#).

15 Sec. 25. REPEAL. 2005 Iowa Acts, chapter 150, section 134,
16 as amended by 2013 Iowa Acts, chapter 123, section 62, and 2015
17 Iowa Acts, chapter 109, section 1, is repealed.

18 Sec. 26. REPEAL. Sections 441.38A and 441.38B, Code 2017,
19 are repealed.

20 Sec. 27. ASSESSOR CONTINUING EDUCATION STUDY — REPORT.

21 1. The department of revenue shall study the current system
22 of continuing education for assessors and deputy assessors
23 under chapter 441 and make recommendations for changes.

24 2. The department of revenue shall prepare and file a report
25 detailing recommendations for changes to the current system of
26 assessor and deputy assessor continuing education requirements.
27 The report shall be filed by the department of revenue with
28 the chairpersons and ranking members of the ways and means
29 committees of the senate and the house of representatives and
30 with the legislative services agency by December 15, 2017.

31 Sec. 28. EFFECTIVE UPON ENACTMENT. The following
32 provisions of this Act, being deemed of immediate importance,
33 take effect upon enactment:

34 1. The section of this Act amending section 441.9.

35 2. The section of this Act amending section 441.21,

1 subsection 3, paragraph "b".

2 Sec. 29. APPLICABILITY. Except as otherwise provided in
3 this Act, this Act applies to assessment years beginning on or
4 after January 1, 2018.

5 Sec. 30. APPLICABILITY. The following provisions of this
6 Act apply beginning January 1, 2018, for the appointment of
7 assessors and deputy assessors that are not reappointments
8 occurring on or after that date:

9 1. The section of this Act amending section 441.5,
10 subsection 3.

11 2. The section of this Act enacting section 441.5,
12 subsection 3A.

13 3. The section of this Act enacting section 441.10,
14 subsection 1A.

15 Sec. 31. RETROACTIVE APPLICABILITY. The following
16 provision of this Act applies retroactively to January 1, 2017,
17 for assessment years beginning on or after that date:

18 1. The portion of the section of this Act enacting section
19 441.21, subsection 3, paragraph "b", subparagraph (3).>

20 2. Title page, by striking line 6 and inserting <the board,
21 modifying requirements for assessors and deputy assessors,
22 and including effective date, applicability, and retroactive
23 applicability provisions.>

RANDY FEENSTRA